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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON
PORTLAND DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

BO LOHASAWAT KLINE,
individually and as the personal
representative of the estate of
STEPHEN E. KLINE, and RICHARD
L. ANDERSON,

Defendants.

Civil No. 13-225

UNITED STATES' COMPLAINT TO
REDUCE TAX ASSESSMENTS TO
JUDGMENT

The plaintiff, the United States of America ("United States"), by and through
its undersigned counsel, alleges as follows:

1. By this timely suit, the United States seeks to reduce to judgment certain outstanding federal tax liabilities assessed against defendants Bo Lohasawat Kline and Richard L. Anderson, as well as against the late Stephen E. Kline.

Authorization for Suit, Jurisdiction, and Venue

2. Pursuant to 26 U.S.C. §§ 7401 and 7403, this action is filed with the authorization of, and at the request of, the Secretary of the Treasury of the United States, acting through his delegate, the Associate Area Counsel of the Internal Revenue Service. The United States' Complaint is filed at the direction of the Attorney General of the United States.

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a) and 7403.

4. Venue is proper in the District of Oregon pursuant to 28 U.S.C. §§ 1391(b) and 1396. Some of the federal tax liabilities at issue accrued in this District. Anderson resides in this District.

5. Bo Kline has agreed to waive any objections to personal jurisdiction or venue arising from this case being filed in the District of Oregon.

6. This case is located within the Portland Division of the District of Oregon because a substantial part of the events giving rise to the United States' claims occurred in the counties comprising that Division.

Identification of Defendants and Related Entities

7. Defendant Bo Kline is an individual who resides in the Western District of Washington. She resided in Oregon during 2009 and 2010.

8. Stephen Kline resided in this judicial District. Stephen Kline died on or about August 25, 2011.

9. On information and belief, a probate proceeding for the estate of Stephen Kline is currently pending in the Clackamas County Circuit Court.

10. On information and belief, Bo Kline is the personal representative of Stephen Kline's estate.

11. Defendant Anderson is an individual who resides in this judicial District.

12. On or about February 6, 2012, Anderson filed a joint petition for relief under Chapter 7 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Oregon. The case was assigned number 12-30718-tmb7. It is referred to below as "the Anderson bankruptcy."

13. Pursuant to 11 U.S.C. §§ 523(a)(1)(A) and 507(a)(8)(C), none of the assessments at issue in this case were dischargeable in the Anderson bankruptcy.

14. Anderson received a discharge in the Anderson bankruptcy on or about May 7, 2012. Pursuant to 11 U.S.C. § 362(c)(2)(C), the entry of the discharge order lifted the stay imposed by the petition in the Anderson bankruptcy.

15. Typhoon!, Inc. was an Oregon corporation. It was administratively dissolved on or about November 23, 2012.

16. Bo Restobar, LLC was an Oregon limited liability company. It was administratively dissolved on or about July 20, 2012.

17. Typhoon Washington, Inc. is a Washington corporation.

18. Typhoon! Express at Microsoft, LLC, is a Washington limited liability company.

The Underlying Employment Tax Liabilities

19. During the tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; and December 31, 2010, certain federal income taxes and Federal Insurance Contribution Act ("FICA") taxes that were required to be withheld from the wages of the employees of Typhoon!, Inc. were not collected, truthfully accounted for, and paid over to the United States.

20. During the tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; and December 31, 2010, certain federal income taxes and FICA taxes that were required to be withheld from the wages of the employees of Bo Restobar, LLC were not collected, truthfully accounted for, and paid over to the United States.

21. During the tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; and December 31, 2010, certain federal income taxes and FICA taxes that were required to be withheld from the wages of the employees of Typhoon Washington, Inc. were not collected, truthfully accounted for, and paid over to the United States.

22. During the tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; and December 31, 2010, certain federal income taxes and FICA taxes that were required

to be withheld from the wages of the employees of Typhoon! Express at Microsoft, LLC were not collected, truthfully accounted for, and paid over to the United States.

The Assessments Against Bo Kline

23. During the tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; and December 31, 2010, Bo Kline was responsible for collecting, truthfully accounting for, and paying over to the United States the income and FICA taxes withheld from wages paid to employees of Typhoon!, Inc.; Bo Restobar, LLC; Typhoon Washington, Inc.; and Typhoon! Express at Microsoft, LLC.

24. As set forth more fully in the table below, a duly authorized delegate of the Secretary of the Treasury has timely assessed liabilities arising under 26 U.S.C. § 6672 against Bo Kline for her willful failure to collect, truthfully account for, and pay over the income and FICA taxes withheld from wages paid to employees of Typhoon!, Inc.; Bo Restobar, LLC; Typhoon Washington, Inc.; and Typhoon! Express at Microsoft, LLC during the tax periods set out in the preceding paragraph.

Tax Period	Assessment Date	Amount Assessed	Reason for Assessment	Assessed Balance to Feb. 6, 2013	Total Balance to Feb. 6, 2013
Mar. 31, 2009	Oct. 24, 2011	\$12,225.71	TFRP* - Typhoon Washington, Inc.	\$72,023.55	\$73,050.27
	Sept. 24, 2012	\$6,747.27	TFRP - Bo Restobar, LLC		
	Oct. 1, 2012	\$58,139.08	TFRP - Typhoon!, Inc.		

* Trust Fund Recovery Penalty assessment pursuant to 26 U.S.C. § 6672.

Tax Period	Assessment Date	Amount Assessed	Reason for Assessment	Assessed Balance to Feb. 6, 2013	Total Balance to Feb. 6, 2013
June 30, 2009	Oct. 24, 2011	\$20,579.96	TFRP - Typhoon Washington, Inc.	\$138,673.29	\$140,737.24
	Sept. 24, 2012	\$11,966.26	TFRP - Bo Restobar, LLC		
	Oct. 1, 2012	\$106,127.07	TFRP - Typhoon!, Inc.		
Sept. 30, 2009	Oct. 24, 2011	\$18,176.93	TFRP - Typhoon Washington, Inc.	\$170,558.60	\$172,826.76
	Sept. 24, 2012	\$18,037.83	TFRP - Typhoon Express at Microsoft, LLC		
	Oct. 1, 2012	\$10,956.47	TFRP - Bo Restobar, LLC		
	Oct. 8, 2012	\$125,121.58	TFRP - Typhoon!, Inc.		
Dec. 31, 2009	Oct. 24, 2011	\$18,963.16	TFRP - Typhoon Washington, Inc.	\$179,975.22	\$182,368.13
	Sept. 24, 2012	\$19,953.48	TFRP - Typhoon Express at Microsoft, LLC		
	Oct. 1, 2012	\$131,693.68	TFRP - Typhoon!, Inc.		
	Oct. 8, 2012	\$12,640.60	TFRP - Bo Restobar, LLC		
Mar. 31, 2010	Oct. 24, 2011	\$17,139.61	TFRP - Typhoon Washington, Inc.	\$156,259.71	\$158,350.62
	Sept. 24, 2012	\$8,487.90	TFRP - Bo Restobar, LLC		
	Oct. 1, 2012	\$116,603.69	TFRP - Typhoon!, Inc.		
	Oct. 8, 2012	\$16,797.08	TFRP - Typhoon Express at Microsoft, LLC		
June 30, 2010	Oct. 24, 2011	\$19,375.26	TFRP - Typhoon Washington, Inc.	\$180,855.20	\$183,283.77
	Sept. 24, 2012	\$20,564.09	TFRP - Typhoon Express at Microsoft, LLC		
	Oct. 1, 2012	\$131,368.50	TFRP - Typhoon!, Inc.		
	Oct. 8, 2012	\$11,262.40	TFRP - Bo Restobar, LLC		

Tax Period	Assessment Date	Amount Assessed	Reason for Assessment	Assessed Balance to Feb. 6, 2013	Total Balance to Feb. 6, 2013
Sept. 30, 2010	Oct. 24, 2011	\$22,753.17	TFRP - Typhoon Washington, Inc.	\$211,097.49	\$213,987.58
	Sept. 24, 2012	\$22,044.69	TFRP - Typhoon Express at Microsoft, LLC		
	Oct. 1, 2012	\$154,576.63	TFRP - Typhoon!, Inc.		
	Oct. 8, 2012	\$11,723.00	TFRP - Bo Restobar, LLC		
Dec. 31, 2010	Oct. 24, 2011	\$21,594.44	TFRP - Typhoon Washington, Inc.	\$200,695.33	\$203,431.34
	Sept. 24, 2012	\$11,229.75	TFRP - Bo Restobar, LLC		
	Oct. 1, 2012	\$147,873.76	TFRP - Typhoon!, Inc.		
	Oct. 8, 2012	\$19,997.58	TFRP - Typhoon Express at Microsoft, LLC		

25. Bo Kline was given proper notice of the assessments listed in paragraph 24.

The United States made a proper demand for the payment of those assessments.

26. Bo Kline has not fully paid the assessments described in paragraph 24.

27. Pursuant to statute, interest has accrued and will continue to accrue on the amounts Bo Kline owes as described in paragraph 24.

The Assessments Against Stephen Kline

28. During the tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; and December 31, 2010, Stephen Kline was responsible for collecting, truthfully accounting for, and paying over to the United States the income and FICA taxes withheld from wages paid to employees of Typhoon!, Inc.; Bo Restobar, LLC; Typhoon Washington, Inc.; and Typhoon! Express at Microsoft, LLC.

29. As set forth more fully in the table below, a duly authorized delegate of the Secretary of the Treasury has timely assessed liabilities arising under 26 U.S.C. § 6672 against Stephen Kline for his willful failure to collect, truthfully account for, and pay over the income and FICA taxes withheld from wages paid to employees of Typhoon!, Inc.; Bo Restobar, LLC; Typhoon Washington, Inc.; and Typhoon! Express at Microsoft, LLC during the tax periods set out in the preceding paragraph.

Tax Period	Assessment Date	Amount Assessed	Reason for Assessment	Assessed Balance to Feb. 6, 2012	Total Balance to Feb. 6, 2013
Mar. 31, 2009	Oct. 24, 2011	\$12,225.71	TFRP - Typhoon Washington, Inc.	\$72,263.55	\$73,860.56
	June 11, 2012	\$6,747.27	TFRP - Bo Restobar, LLC		
	June 18, 2012	\$58,139.08	TFRP - Typhoon!, Inc.		
	Aug. 13, 2012	\$240.00	Fees and collection costs		
June 30, 2009	Oct. 24, 2011	\$20,579.96	TFRP - Typhoon Washington, Inc.	\$138,646.81	\$141,777.88
	June 11, 2012	\$11,966.26	TFRP - Bo Restobar, LLC		
	June 18, 2012	\$106,127.07	TFRP - Typhoon!, Inc.		
Sept. 30, 2009	Oct. 24, 2011	\$18,176.93	TFRP - Typhoon Washington, Inc.	\$170,558.60	\$174,262.46
	June 4, 2012	\$18,037.83	TFRP - Typhoon Express at Microsoft, LLC		
	June 11, 2012	\$10,956.47	TFRP - Bo Restobar, LLC		
	June 18, 2012	\$125,121.58	TFRP - Typhoon!, Inc.		

Tax Period	Assessment Date	Amount Assessed	Reason for Assessment	Assessed Balance to Feb. 6, 2012	Total Balance to Feb. 6, 2012
Dec. 31, 2009	Oct. 24, 2011	\$18,963.16	TFRP - Typhoon Washington, Inc.	\$179,975.22	\$183,899.25
	June 4, 2012	\$19,953.48	TFRP - Typhoon Express at Microsoft, LLC		
	June 11, 2012	\$131,693.68	TFRP - Typhoon!, Inc.		
	June 18, 2012	\$12,640.60	TFRP - Bo Restobar, LLC		
Mar. 31, 2010	Oct. 24, 2011	\$17,139.61	TFRP - Typhoon Washington, Inc.	\$156,259.71	\$159,619.39
	June 4, 2012	\$16,797.08	TFRP - Typhoon Express at Microsoft, LLC		
	June 11, 2012	\$8,487.90	TFRP - Bo Restobar, LLC		
	June 18, 2012	\$116,603.69	TFRP - Typhoon!, Inc.		
June 30, 2010	Oct. 24, 2011	\$19,375.26	TFRP - Typhoon Washington, Inc.	\$180,855.20	\$184,734.46
	June 4, 2012	\$20,564.09	TFRP - Typhoon Express at Microsoft, LLC		
	June 11, 2012	\$131,368.50	TFRP - Typhoon!, Inc.		
	June 18, 2012	\$11,262.40	TFRP - Bo Restobar, LLC		
Sept. 30, 2010	Oct. 24, 2011	\$22,753.17	TFRP - Typhoon Washington, Inc.	\$211,097.49	\$215,659.35
	June 4, 2012	\$22,044.69	TFRP - Typhoon Express at Microsoft, LLC		
	June 11, 2012	\$154,576.63	TFRP - Typhoon!, Inc.		
	June 18, 2012	\$11,723.00	TFRP - Bo Restobar, LLC		
Dec. 31, 2010	Oct. 24, 2011	\$21,594.44	TFRP - Typhoon Washington, Inc.	\$200,695.53	\$205,110.71
	June 4, 2012	\$19,997.58	TFRP - Typhoon Express at Microsoft, LLC		
	June 11, 2012	\$147,873.76	TFRP - Typhoon!, Inc.		
	June 18, 2012	\$11,229.75	TFRP - Bo Restobar, LLC		

30. Stephen Kline was given proper notice of the assessments listed in paragraph 29. The United States made a proper demand for the payment of those assessments.

31. Stephen Kline, and his estate, have not fully paid the assessments described in paragraph 29.

32. Pursuant to statute, interest has accrued and will continue to accrue on the amounts Stephen Kline, and his estate, owe as described in paragraph 29.

The Assessments Against Anderson

33. During the tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; and December 31, 2010, Anderson was responsible for collecting, truthfully accounting for, and paying over to the United States the income and FICA taxes withheld from wages paid to employees of Typhoon!, Inc.; Bo Restobar, LLC; Typhoon Washington, Inc.; and Typhoon! Express at Microsoft, LLC.

34. As set forth more fully in the table below, a duly authorized delegate of the Secretary of the Treasury has timely assessed liabilities arising under 26 U.S.C. § 6672 against Anderson for his willful failure to collect, truthfully account for, and pay over the income and FICA taxes withheld from wages paid to employees of Typhoon!, Inc.; Bo Restobar, LLC; Typhoon Washington, Inc.; and Typhoon! Express at Microsoft, LLC during the tax periods set out in the preceding paragraph.

Tax Period	Assessment Date	Amount Assessed	Reason for Assessment	Assessed Balance to Feb. 6, 2013	Total Balance to Feb. 6, 2013
Mar. 31, 2009	May 7, 2012	\$6,747.27	TFRP - Bo Restobar, LLC	\$72,253.62	\$73,763.72
	May 14, 2012	\$58,139.08	TFRP - Typhoon!, Inc.		
	May 21, 2012	\$37.24	Assessed interest		
	May 21, 2012	\$38.96	Assessed interest		
	May 28, 2012	\$10,879.17	TFRP - Typhoon Washington, Inc.		
	Oct. 15, 2012	\$150.00	Fees and collection costs		
June 30, 2009	May 7, 2012	\$11,966.26	TFRP - Bo Restobar, LLC	\$138,784.45	\$141,744.65
	May 14, 2012	\$106,127.07	TFRP - Typhoon!, Inc.		
	May 14, 2012	\$6.87	Assessed interest		
	May 21, 2012	\$20,579.96	TFRP - Typhoon Washington, Inc.		
	May 21, 2012	\$67.78	Assessed interest		
	May 28, 2012	\$79.63	Assessed interest		
Sept. 30, 2009	May 7, 2012	\$10,956.47	TFRP - Bo Restobar, LLC	\$170,698.91	\$174,301.55
	May 14, 2012	\$17,089.56	TFRP - Typhoon Washington, Inc.		
	May 14, 2012	\$6.29	Assessed interest		
	May 21, 2012	\$125,121.58	TFRP - Typhoon!, Inc.		
	May 21, 2012	\$16.10	Assessed interest		
	May 28, 2012	\$18,037.83	TFRP - Typhoon Express at Microsoft, LLC		
	May 28, 2012	\$87.92	Assessed interest		

Tax Period	Assessment Date	Amount Assessed	Reason for Assessment	Assessed Balance to Feb. 6, 2013	Total Balance to Feb. 6, 2013
Dec. 31, 2009	May 7, 2012	\$12,640.60	TFRP - Bo Restobar, LLC	\$180,095.48	\$183,895.76
	May 14, 2012	\$19,953.48	TFRP - Typhoon Express at Microsoft, LLC		
	May 14, 2012	\$7.25	Assessed interest		
	May 21, 2012	\$18.71	Assessed interest		
	May 28, 2012	\$17,817.12	TFRP - Typhoon Washington, Inc.		
	May 28, 2012	\$94.30	Assessed interest		
	Oct. 1, 2012	\$131,693.68	TFRP - Typhoon!, Inc.		
Mar. 31, 2010	May 7, 2012	\$8,487.90	TFRP - Bo Restobar, LLC	\$156,417.53	\$159,716.83
	May 14, 2012	\$116,603.69	TFRP - Typhoon!, Inc.		
	May 14, 2012	\$4.87	Assessed interest		
	May 21, 2012	\$16,251.38	TFRP - Typhoon Washington, Inc.		
	May 21, 2012	\$71.79	Assessed interest		
	May 28, 2012	\$16,797.08	TFRP - Typhoon Express at Microsoft, LLC		
	May 28, 2012	\$81.16	Assessed interest		

Tax Period	Assessment Date	Amount Assessed	Reason for Assessment	Assessed Balance to Feb. 6, 2013	Total Balance to Feb. 6, 2013
June 30, 2010	May 7, 2012	\$11,262.40	TFRP - Bo Restobar, LLC	\$180,970.27	\$184,778.88
	May 14, 2012	\$17,660.21	TFRP - Typhoon Washington, Inc.		
	May 14, 2012	\$6.46	Assessed interest		
	May 21, 2012	\$131,368.50	TFRP - Typhoon!, Inc.		
	May 21, 2012	\$16.60	Assessed interest		
	May 28, 2012	\$20,564.09	TFRP - Typhoon Express at Microsoft, LLC		
	May 28, 2012	\$92.01	Assessed interest		
Sept. 30, 2010	May 7, 2012	\$11,723.00	TFRP - Bo Restobar, LLC	\$211,156.05	\$215,599.95
	May 14, 2012	\$22,044.69	TFRP - Typhoon Express at Microsoft, LLC		
	May 14, 2012	\$6.73	Assessed interest		
	May 21, 2012	\$22,753.17	TFRP - Typhoon Washington, Inc.		
	May 21, 2012	\$19.38	Assessed interest		
	May 28, 2012	\$154,576.63	TFRP - Typhoon!, Inc.		
	May 28, 2012	\$32.45	Assessed interest		

Tax Period	Assessment Date	Amount Assessed	Reason for Assessment	Assessed Balance to Feb. 6, 2013	Total Balance to Feb. 6, 2013
Dec. 31, 2010	May 7, 2012	\$11,229.75	TFRP - Bo Restobar, LLC	\$200,750.23	\$204,975.13
	May 14, 2012	\$19,997.58	TFRP - Typhoon Express at Microsoft, LLC		
	May 14, 2012	\$6.44	Assessed interest		
	May 21, 2012	\$21,594.44	TFRP - Typhoon Washington, Inc.		
	May 21, 2012	\$17.93	Assessed interest		
	May 28, 2012	\$147,873.76	TFRP - Typhoon!, Inc.		
	May 28, 2012	\$30.33	Assessed interest		

35. Anderson was given proper notice of the assessments listed in paragraph 34.

The United States made a proper demand for the payment of those assessments.

36. Anderson has not fully paid the assessments described in paragraph 34.

37. Pursuant to statute, interest has accrued and will continue to accrue on the amounts Anderson owes as described in paragraph 34.

Count I: Reduce to Judgment Unpaid Assessments Made Under § 6672

38. The United States incorporates by reference the allegations made in paragraphs 1 to 37, above.

39. Pursuant to 26 U.S.C. § 6672, Bo Kline is personally liable to the United States in the sum of \$1,328,035.71, as of February 6, 2013, less any credits or payments.

40. Pursuant to 26 U.S.C. § 6672, the estate of Stephen Kline is personally liable to the United States in the sum of \$1,338,924.06, as of February 6, 2013, less any credits or payments.

41. Pursuant to 26 U.S.C. § 6672, Richard Anderson is personally liable to the United States in the sum of \$1,338,776.47, as of February 6, 2013, less any credits or payments.

WHEREFORE, the United States respectfully requests the following relief:

A. Judgment in favor of the United States and against Bo Kline, the estate of Stephen Kline, and Richard Anderson, jointly and severally, for the unpaid civil penalty liabilities imposed on each of them pursuant to 26 U.S.C. § 6672 for the tax periods ending March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; and December 31, 2010, together with interest and additions thereon as provided by law;

B. That the United States shall be granted its costs in bringing this action; and

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C. That the United States shall be granted any other and further relief as is just and proper.

Respectfully submitted this 8th day of February, 2013.

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